

IN THE
SUPREME COURT OF THE

Supreme Court, U. S.

FILED

JUN 8 1977

October Term,

MICHAEL RODAK, JR., CLERK

No. ---

76-1854

EDWARD J. LARKIN and JULIA LARKIN,
Petitioners,
v.

DAVID A. FARRELL, Cayuga County Treas-
urer, et al.,
and

TOWN BOARD OF THE TOWN OF FLEMING,
Cayuga County, et al.,

New Party Respondents.

PETITION FOR A WRIT OF CERTIORARI TO THE
SUPREME COURT OF THE STATE OF NEW YORK,
APPELLATE DIVISION, FOURTH JUDICIAL
DEPARTMENT, and to the COURT OF APPEALS
OF THE STATE OF NEW YORK

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June 6, 1977

INDEX

	Page
Jurisdiction - - - - -	3
Questions presented - - - - -	3
1. Whether a lien can be levied on citizen's-taxpayers real properties under and pursuant to a statute, N.Y. Town Law § 198, 198 (3d) that a County acts under in attempting to impose the tax lien and to seize their real prop- erties when the said citizens are outside of the terms and authority of the statute. - - - - -	3
2. Whether a Water Tax and delinquent bill can be passed legally & consti- tutionally under a statute, N.Y. Town Law § 198,198 (3d) that a County acts under when the terms and authority of the said statute are inapplicable to the citizens-taxpayers.- - -	3,4
3. Whether the poisonous fruits of offi- cial illegality, void, unconstitutional,	

5. Whether the Courts failure to give citizens-taxpayers real property owners, Larkin, a full, factual, meaningful hearing so that the true record facts could be presented with constitutional

effective assistance of Counsel deprived them of due process of law, making it possible to dispose of their properties without due process of law, equal protection of the laws, and fundamental fairness - - - - - 4,5

6. Whether the deliberate suppression of evidence favorable to citizens-taxpayers real property owners would in itself be a deprivation of rights, a constitutional violation of due process of law, equal protection of the laws, of fundamental fairness; and is blatant invidious prejudicial discrimination - - - - 5

7. Whether the State of New York, any subdivision thereof, can deny citizens-taxpayers real property owners their constitutional right to have rights by the State's rule making and legislation applied which would abrogate the said citizens' rights under color of right

and color of law, with irreparable
prejudicial application & interpretation
by said State as to citizens-taxpayers
real property owners of Water District
No. 3 - - - - - 5,6

Constitutional provisions and Statutes

Involved - - - - -	6
Statement of the Case - - - - -	6-11
Argument - - - - -	11-23
Reasons for Granting the Writ - - -	23-25
Conclusion - - - - -	25

Appendix:

 Judgment N.Y. State Court of Appeals-26

 Judgment Memorandum of Appellate
 Division, Fourth Department,

 N.Y. State - - - - - 28-34

 Order, Supreme Court, Cayuga County,
 N.Y. - - - - - 34-39

 61 McKinney's N.Y. Town Law, § 198,
 at p. 41. - - - - - 40-43

CITATIONS:

Adams v. Washington & Saratoga R.R. Co.,	
10 N.Y. 328 - - - - -	20,21
Allied Stores of Ohio, Inc., v. Bower	
358 US 522 - - - - -	22
Boyd v. Gullett, 64 FRD 169 - - - -	22
Com'r v. Shapiro, 96 S Ct 1062 - -	23
Conley v. Gibson, 355 US 41 - - - -	22
Dennis v. U.S. 341 US 494 - - - -	22
Ex parte Virginia, 100 US 339 - - -	17
Laing v. United States, 96 S Ct 473 -	23
Lynch v. Household Finance Corp.,	
405 US 538 - - - - -	12
Matter of Burke v. Sugarman,	
33 NY2d 39 - - - - -	22
Matter of Crystal v. City of Syracuse,	
47 AD2d (1975) at p. 30 - - - -	12
McNabb v. United States, 318 US 332 -	22
Mullary v. Anderson, 342 US 415 - - -	23
New England Divisions Case, 261 US 184-22	
Silverthorne Lumber Co. v. United States	

	vi	Page
251 US 385 - - - - -		22
Whitney v. Thomas, 23 NY 281 - - - - -		12
Yale & Towne Mfg., Co. 252 US 60 - - - - -		23
Miscellaneous: 18 USC § 242 - - - - -		23

IN THE
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October Term, 1976

No. ---

EDWARD J. LARKIN and JULIA LARKIN,

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v.

DAVID A. FARRELL, Cayuga County Treasurer,
et al.,

Respondents,

and

TOWN BOARD OF THE TOWN OF FLEMING, Cayuga
County, et al.,

New Party Respondents.

PETITION FOR A WRIT OF CERTIORARI TO THE
SUPREME COURT OF THE STATE OF NEW YORK,
APPELLATE DIVISION, FOURTH JUDICIAL
DEPARTMENT, and to the COURT OF APPEALS
OF THE STATE OF NEW YORK

Petitioners Edward J. Larkin and Julia
Larkin respectfully pray that a writ of
certiorari issue to review the judgment
of the Supreme Court of the State of

2.

New York, Appellate Division, Fourth
Judicial Department, entered in this
proceeding on May 28th, 1976, and to
review the judgment of the New York State
Court of Appeals entered in this proceed-
ing on March 9, 1977, & written notice of
entry thereof served by mail in envelope
postmarked MAR 10 AM 1977.

OPINION BELOW

No opinion was rendered by Court of
Appeals of New York State, 40 NY2d 917
(1977). Memorandum of Appellate Division,
Fourth Dept., N.Y. State, 52 AD2d
1069, May 28, 1976 and Order of Supreme
Court, Cayuga County dated December 18,
1974 appear in the Appendix.

STATEMENT OF GROUNDS

The judgment date of Court of Appeals
of the State of New York is Feb. 22, 1977;
the time of its entry is March 9, 1977,
and written notice of entry thereof served

3.

by mail on me in envelope postmarked
MAR 10 AM 1977.

Petition for certiorari was filed within 90 days of that date.

This Court's jurisdiction is invoked under 28 USC 1257 (3).

QUESTIONS PRESENTED

1. Whether a lien can be levied on citizen's taxpayers real properties under and pursuant to a statute, N.Y. Town Law § 198, 198 (3) that a County acts under in attempting to impose the tax lien and to seize their real properties when the said citizens are outside of the terms and authority of the statute.
2. Whether a Water Tax and delinquent bill can be passed legally and constitutionally under a statute, N.Y. Town Law § 198, 198 (3) that a County acts under when the terms and authority of the said statute are inapplicable to the citizens

4.

-taxpayers.

3. Whether the poisonous fruits of official illegality, void, unconstitutional, without jurisdiction, flagrant violations of the Constitution and the statutes by the Town Board binds the other subdivisions of the State.

4. Whether, when a statute, Town Law § 198, 198 (3) is attacked as wholly inapplicable by its stated terms therein to citizens-taxpayers real property owners, it may be challenged in judicial proceedings other than those prescribed by the Real Property Tax Law, or any statute as "exclusive" when the invalidity and total inapplicability affects the entire statute, including the limitation and restrictions on the remedy provided in it.

5. Whether the Courts failure to give citizens-taxpayers real property owners

5.

Larkin, a full, factual meaningful hearing so that the true record facts could be presented with constitutional effective assistance of Counsel deprived them of due process of law, making it possible to dispose of their properties without due process of law, equal protection of the laws, and fundamental fairness.

6. Whether the deliberate suppression of evidence favorable to citizens-taxpayers real property owners would in itself be a deprivation of rights, a constitutional violation of due process of law, equal protection of the laws, of fundamental fairness; and is blatant invidious pre-judicial discrimination.

7. Whether the State of New York, any subdivision thereof, can deny citizens-taxpayers real property owners their constitutional right to have rights by the State's rule making and legislation

6.

applied which would abrogate the said citizens' rights under color of right and color of law, with irreparable prejudicial application and interpretation by said State as to citizens-taxpayers real property owners of Water District No. 3.

CONSTITUTIONAL PROVISIONS and

STATUTES INVOLVED

The pertinent provisions of the United States Constitution Amendments are: USCA Const., Amdt 1, p. 5, Amdt V, p. 5, Amdt. VI, pp. 5-6, Amdt. VIII, p. 6, Amdt. XIV § 1, p. 7. 18 USC§242, 42 USC§1893. New York State Constitution: 2 McKinney's Const. Art I, §1, p. 55. 61 McKinney's N.Y. Town Law § 198, 198 (3d), p. 41.

STATEMENT OF THE CASE

The companion case herein Edward J. Larkin and Julia Larkin, petitioners, v. Town Board of the Town of Fleming, Cayuga County, et al gave rise to this case, and

7.

Petitioners refer to same.

On August 29, 1974, petitioners commenced this action to review the proceedings of the Respondents Farrell, et al. Following an oral argument on December 9, 1974, the Court dismissed the petition *** relative to tax assessment matters for the reason: the conclusion of the court that the exclusive remedy in matters of this nature is provided for in the Real Property Tax Law and that these remedies were not pursued by the petitioners.

The respondents answer (R22, par.1) admitted the allegations in par. 14 of petitioners' petition (R12), Verified Complaint (R20, par. 14) and the New Party Respondents verified answer (R 40, par. 1) and Verified Answer of Respondents (R 45, par. 1) admitted the allegations in par. 13 of Petitioners' Amended Verified Petition (R 36) that: "No service

8.

connections were made, and there was and is continuously none ever made to either of the properties of Petitioners."

The respondents' answer (R 22, par.1) also admitted the allegations in Par. 12 of the Petitioners' Verified Complaint (R 19) that: "The Water tax was put on the books as a delinquent water bill and the Cayuga County Board of Supervisors passed it as a delinquent water bill."

Respondents David A. Farrell, et al, and the Cayuga County Board of Supervisors acted under the terms of and pursuant to the N.Y. Town Law § 198, 198(3d) in attempting to impose the tax lien and seize Petitioners Larkin real properties. The Cayuga County Board of Supervisors proceedings show that. It is not denied.

The said statute is wholly inapplicable by its expressly stated terms and conditions to the Larkins, in that the Peti-

tioners are neither users nor consumers of any water, and they have no real properties upon which or in connection with which any water was ever used, there was never any supply of water to them or their properties.

Their real properties being threatened under color of law and of right, the Larkins immediately arose to protect their basic civil rights in property, by this action against the Respondents and New Party Respondents.

The questions were raised by pleadings in the Supreme Court, Cayuga County, N.Y. Said Court ordered the dismissal of the petition of the petitioners for a review by this Court of all the actions and proceedings by the Town of Fleming and the County of Cayuga relative to tax assessment matters is hereby dismissed based on the conclusion of the court that the

10.

exclusive remedy in matters of this nature is provided for in the Real Property Tax Law and that those remedies were not pursued by the petitioners,***", and by briefs in the Appellate Division, Fourth Department which stated in its memorandum:"*** "It is acknowledged that petitioners have not connected their premises to the water system which is available for their use. They rely upon Town Law, § 198 (subd.3 (d) in urging that their lack of use of the water precludes a water tax against their property. Such reliance is misplaced. That section applies to charges for water actually used. Respondent Board has full authority to assess water district real property to pay for the construction costs of a water system (Town Law, §§ 202, subd. 2; 202, subd. 3). ****The petition has not been brought either under the Real Property Tax Law or as an Article 78 proceed-

11.

ing (Real Property Tax Law, § 702,) Subd. 2; CPLR 217) **."

Said questions were raised in the N.Y. Court of Appeals by briefs of Petitioners. The said Court of Appeals merely affirmed the lower Court's judgment.

ARGUMENT

Much of the argument in companion case is relevant hereto.

The Appellate Division's reasoning is based on a false assumption. It fails to realize that the attempt to seize the Petitioners' real properties is made solely under the N.Y. Town Law §198 (3d) by the Cayuga County Board of Supervisors and Respondents. Seizure of real properties of the Larkins petitioners under said N.Y. Town Law § 198, 198(3d) was and is inapplicable and obnoxious to the Larkins citizens-taxpayers on constitutional grounds of due process of law and the equal protec-

tion of the laws, of fundamental fairness, of natural justice, and in violation of the Fifth and Fourteenth Amendments to the United States Constitution.

Said Appellate Division would give no effect to its own case, Mtr of Crystal v. City of Syracuse, 47 AD2d (1975) at p.30 wherein it stated: "****the taxation of real property is authorized solely by statute. **tax statutes must not be extended by implication beyond the clear import of the language used.****they are to be construed most strongly against the government and in favor of the taxpayers *** and **** they must be given practical construction and be interpreted as an ordinary person reading them would understand them. ****." Whitney v. Thomas, 23 NY 281 (1861) 285.

Lynch v. Household Finance Corp., 405 US 538 (1972): "****the right to enjoy

property without unlawful deprivation, **"

The reasoning by the said Appellate Division in practical effect avoids the vital basic fact that the Cayuga County Board of Supervisors powers and authority is limited to, by & circumscribed by Town Law §198, (3d), 198 under which it presumed to take jurisdiction over the real properties of citizens-taxpayers, and the directions of the statute must be strictly pursued, and thus would the Appellate Division allow unlawful deprivation of real properties herein.

All the Parties, the Town Board, Cayuga County, and even the Appellate Division admits and states that N.Y. Town Law § 198, 198 (3d) applies to charges for water actually used.

A Water Tax and delinquent bill can not be passed legally and constitutionally by the Cayuga County Board of Supervisors

under Town Law § 198, 198 (3d) against citizens-taxpayers Larkin real properties when no service connections were made and none were ever made to their properties.

N.Y. Town Law § 198 (3d) states specifically that "The town board shall establish *** the water rates to be paid by consumers ***. Such water charges shall be a lien upon the real property upon which or in connection with which the water was used. *** Such statements shall contain a brief description of the property upon which the water was used,***. The Board of Supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax rolls of the various towns under the name of "Water Rents."

The poisonous fruits of official illegality, void, unconstitutional, without jurisdiction, flagrant violations of the

Constitution and the statutes of the N.Y. Town Law by the Town Board are relevant, pertinent herein, and binding upon the other subdivisions of the State, Cayuga County, et al in that having a water tax and delinquent water bill is but the culmination and result of the Town Board's actions, and failure to deliberately non-comply with the conditions-precedents to gain their rights & authority to act against the Larkins. The attempted transfer by the Town Board passes nothing which could be made legally and constitutionally the basis for a seizure of properties as the alleged tax lien was & is founded on proceedings that were and are void, illegal, without jurisdiction and unconstitutional.

Contrary to the Appellate Division's memorandum, the Petitioners have stated clearly and forcefully where error exists in their amended verified petition. R 32

16.

(8) (a) 1,2, R 33-38 inclusive, and in
their briefs to the Courts.

When a statute, Town Law § 198, 198(3d)
is attacked as wholly inapplicable to
petitioners by its stated terms therein,
it may be challenged in judicial proceed-
ings other than those prescribed by the
Real Property Tax Law, or any statute as
"exclusive"; the invalidity and total
inapplicability affects the entire statute,
including the limitation and restrictions
on the remedy provided therein.

The statute as applied and interpreted
to petitioners by the State makes the
statute void under federal law.

Review is still available where the
assertion is that the taxing authorities
lacked jurisdiction to make the assess-
ment.

The statute as construed and applied to
citizens-taxpayers Larkin deprives them

of their properties without due process of law in contravention of the Fourteenth Amendment of the United States Constitution. *Ex parte Virginia*, 100 US 339 (1880); 18 USC § 242.

The Courts failure to give citizens-tax-payers Larkin a full factual meaningful hearing so that the true record facts be presented with constitutional effective assistance of Counsel deprived them of due process of law, making it possible to dispose of their properties without due process of law, equal protection of the laws, and fundamental fairness.

The amended verified petition states a cause of action. R32 (8) (a) 1,2, R33, 34-38 inclusive. When different persons don't pay any assessments, naturally the Larkins' real property assessment is at a higher proportional valuation or rate than the assessment against other property in the

district. R34 (d), (f), (g), (h).

When fees are paid to town attorneys contrary to Town Law § 27(1) of at least and over \$8,500, R 33, 34, when private individuals are benefitted illegally and unconstitutionally and gifts made prohibited by N.Y. State Const. Art. VIII, § 1, Town Law § 196, R34 (1), R 35, the tax burden is increased unconstitutionally.

When thousands of dollars are overspent and paid illegally and unconstitutionally which are far in excess of the said \$36,000 the Town Board is attempting to obtain in the companion case herein, the tax burden increases unconstitutionally. When an extra \$65,000 is contracted for without a hearing and petition, the tax burden is increased. The true financial facts of the gross exceeding of the authorized maximum bonded share of the taxpayers-real property owners of Water District No. 3 from the

original one-half of the \$348,000 or \$174,000 mandated in the petition to establish the said Water District No. 3 to an unauthorized total grand debt of \$472,365 as of Dec. 1976 as set forth in the annual certified records submitted to said Board of Supervisors by Town Of Fleming, Cayuga County, N.Y. for the years 1965 thru 1976. When the said district between 1969 and 1973 collects in taxes approximately \$85,516 but only \$18,000 is paid on the bond anticipation notes, and a Town Justice & Board member when asked why states: "The Town had other Town bills to pay." That said \$67,000 approximately should have been applied on the Fleming Third Water District anticipation notes for which it was levied and collected and there would be no need for any new \$36,000.

The Appellate Division statement that:

"*** While the Board denies the allegation of lack of notice and public hearing, the record is unclear on the subject." (See its Memo), the Court would in effect condemn the citizens-taxpayers Larkin without due process of law, circumvent the law so that effective judicial review could not be had, and contrary to law do away with the statutory condition precedent that the Town Board must prove in fact. The Court would thus reverse the burden of proof that is on the Town Board. It would give its aid, in effect and substance, to allow the Petitioners properties to be deprived, wrested, seized from them and condemned the Larkins witout due process of law and the equal protection of the laws by fatally defective proceedings on the part of the Town Board, and of Cayuga County.

Adams v. Washington & Saratoga R.R. Co.,

10 NY2d 328 (1852) 329, 333-335, an attempt to divest the plaintiff of his title to the premises in question. *** p. 239: "****This is a mere naked power, and its due execution is not to be made out by intendment: it must be proved. It is not a case for supposing that public officers have done their duty, but what they have in fact done must be shown. *** The Petitioners-Appellants "offered to show that the contingency mentioned in the statute never arose. If the facts offered to be proved were admitted to be true, it would follow that the assessment *** and the order or decree *** were utterly void.***."

Deliberate suppression of evidence favorable to the Petitioners Larkin would be in itself a deprivation of rights, and a constitutional violation of due process of law, equal protection of the laws, of

fundamental fairness, of substantial justice; and is blatant prejudicial invidious discrimination.

New England Divisions Case, 261 US 184.

Conley v. Gibson, 355 US 41, 45.

Boyd v. Gullett, 64 FRD 169 (1974) 173.

McNabb v. United States, 318 US 332 (1943).

Dennis v. U.S., 341US 494, 71 S Ct 857, 858.

Silverthorne Lumber Co. v. US, 251 US 385 (1920) 392.

Allied Stores of Ohio, Inc. v. Bower, 358 US 522 (1959)

Matter of Burke v. Sugarman, 33 NY2d 39 (1974) 45: "The doctrine of laches has no application, since failure to comply with constitutional requirements *** is a continuing and constitutional wrong.***".

If lack of discrimination cannot be assumed against nonresidents, it surely also cannot be assumed against residents.

Yale & Towne Mfg. Co., 252 US 60, 81 (1920). Validity of a tax cannot be established by its mere imposition. Mullary v. Anderson, 342 US 415, 418 (1952).

18 USC § 242. Laing v. United States, 96 S Ct 472 (1976). Com'r v. Shapiro, 96 S Ct 1062.

REASONS FOR GRANTING THE WRIT

Equal justice under the law must apply equally to everyone. If procedural safeguards protecting the citizens in their rights and guarding them against arbitrary action by the Government can be diluted and disregarded now, then aid, comfort and encouragement would be given to the law breakers, to the destroyers of our long fought for rights and procedural safeguards, encouraging them to sweep away our Bill of Rights, our laws, and not give effect to them, nor enforce their demands unless it suited their purposes, and

would allow the law breaker to live without the statutorily prescribed limits.

The citizens' rights and freedoms would be continually subtley eroded away until our republic became a dictatorship.

Free, full and complete exposure to the truth must be allowed the citizens in the Courts with absolute insistence upon procedural regularity to stop and prevent the dogged insistence on the destruction of human rights, liberties, properties, and the freedoms of our citizens.

The citizen must be given the right to present the complete true facts so that there can be an effective, impartial, just, non-discriminatorily analysis of the facts by judicial review.

The rules of evidence and the burden of proof must not be twisted and reversed so as to aid anyone, especially the State.

25.

This case calls out for Justice and for
Truth.

CONCLUSION

For the above discussed reasons, it is
respectfully submitted that the Court
grant the Petition for Writ of Certiorari.

Respectfully submitted,

George Dacy

GEORGE DACY

26 Lewis Street

Auburn, New York 13021

Tel. No. (315) 252-1444

Attorney & Counsel for Petitioners

APPENDMENT OF JUDGMENT

State of New York

Court of Appeals

At a session of the Court, held at
Court of Appeals Hall, in the city of
Albany on February 22, 1977.

Mo. No. 1191

In the Matter of the Application of
Edward J. Larkin and Julia Larkin,

Appellants,

v.

Town Board of the Town of Fleming, et
al., Respondents,

40 NY2d 917 (1977).

Edward J. Larkin and Julia Larkin,

Appellants,

vs.

David A. Farrell, Cayuga County Treasurer,
et al., and Town Board of the Town of

Fleming, et al.,
40 NY2d 917 (1977).

Respondents,

Motions for leave to appeal to the Court of Appeals in the above causes having been heretfore made upon the part of the appellants herein and papers having been submitted thereon and due deliberation thereupon had, it is

ORDERED, that the said motions be and the same hereby are denied.

s. Joseph W. Bellacosa

Joseph W. Bellacosa
Clerk of the Court

NOTICE OF ENTRY

Sir: Take notice of an Order of which the
within is a copy, duly granted in the
within entitled action, on the 22nd day of
February, 1977, and duly entered in the
office of the Clerk of the County of Cay-
uga on the 9th day of March 1977

Dated Auburn, N.Y. March 9, 1977

James G. Cuddy

CUDDY AND DURGALA

Attorneys for Respondents

Office and Post Office Address

Carr Building - 188 Genesee Street

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AUBURN, NEW YORK 13021

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- - -

Written notice of entry thereof served by
mail on George Dacy, Esq., 26 Lewis Street,
Auburn, New York 13021, Attorney for
Petitioners, in envelope postmarked
AUBURN, N.Y. 13021 MAR 10 AM 1977

APPENDMENT OF JUDGMENT, MEMO

Supreme Court of the State of New York
Appellate Division, Fourth Judicial
Department.

Edward J. Larkin and Julia Larkin,
Appellants,
vs.

David A. Farrell, Cayuga County Treasurer,
et al., and Town Board of the Town of
Fleming, Cayuga County, New York and
Walter Oliver, et al., constituting the
said Board and Henry Roloson, Clerk of
said Town, Respondents.,

52 AD 2d 1069 (May 28, 1976).

Judgment unanimously affirmed without
costs. Memorandum: Here, and in a compan-
ion case decided herewith (see in the
Matter of Larkin v. Town Board of the Town
of Fleming, Appeal No. 1,-AD2d-), peti-

tioners assert multiple claims of illegal action by the respondent Town Board of the Town of Fleming (Board) and others, relating to the financing of the installation of the water system in Water District 3, Town of Fleming, Cayuga County, and the tax assessment against petitioners' real property in the district. They seek a review of the assessment proceedings and a preliminary injunction enjoining respondents from selling or otherwise encumbering petitioners' real property.

Trial court properly denied the motion for a preliminary injunction, vacated a temporary restraining order theretofore issued and dismissed the petition. "It is not sufficient for the taxpayer to assert merely the conclusions of illegality or error." (Matter of Grossman v. Bd. of Trustees, 44 AD2d 259, 263) as, in so many instances petitioners have done here. Petitioners are obliged to "indicate where error exists" (Matter of Grossman v. Bd.

of Trustees, *supra*, p. 263). The extent that the petition as amended claims inequality of assessment, it fails to meet the test of Real Property Tax Law, § 705. It does not allege that the assessment against petitioners' property is at a higher proportional valuation or rate than the assessment against other property in the district. Additionally, there is no statutory basis for petitioners' claim that the district water tax should be subject to a referendum.

Indeed, we find all of petitioners' claims to be without merit and only two are worthy of further comment. It is acknowledged that petitioners have not connected their premises to the water system which is available for their use. They rely upon Town Law, § 198, subd. 3(d) in urging that their lack of use of the water precludes a water tax against their pro-

perty. Such reliance is misplaced, That section applies to charges for water actually used. Respondent Board has full authority to assess water district real property to pay for the construction costs of a water system (Town Law, §§ 202, subd. 2, subd. 3).

Petitioners further allege that the Board failed to publish notice of the completion of the water district assessment roll and of a public hearing to consider objections to the roll (see Town Law, § 239). It is argued that the Board is without jurisdiction to levy a tax notice against petitioners' property until such notice is published and a hearing held (Real Property Tax Law, § 702, subd. 2).

While the Board denies the allegations of lack of notice and public hearing, the record is unclear on the subject. It is clear, however, that there has been a

water tax assessment against petitioners' property for several years. It can be inferred from the amended petition that such taxes have been levied against all taxable properties within the district since at least January, 1969 and moneys collected therefrom have been used to retire bond anticipation notes issued for the costs of construction. Petitioners have persistently refused to pay the taxes so assessed but have never before protested on the basis of failure of notice and lack of a hearing regarding the assessment roll.

The petition has not been brought either under the Real Property Tax Law or as an Article 78 proceeding (Real Property Tax Law, § 702, subd. 2; CPLR 217). On the whole history of the creation of Water District 3 and the adoption of the unit system of assessment against district property, and upon the failure of peti-

tioners to act for more than five years from the date they received actual notice of the assessment and tax against their property, they should not now be heard to attack the assessment roll on this basis.

Assuming, arguendo, that the Board erred in this respect, petitioners, despite full notice to them of the tax levy, have never demanded that the Board perform its duty in regard to the giving of notice or the holding of a public hearing, nor have they pursued administrative remedies provided for in Article 5 of the Real Property Tax Law.

Exhaustion of such remedies is an essential precondition to judicial review (Matter of Grossman v. Bd. of Trustees, *supra*). (Appeal from Judgment of Cayuga Supreme Court, Blauvelt, J. - Tax assessment.)

Present: Marsh, P.J. - Moule, Simons,

Dillon, Goldman, J.J.

ORDER APPEALED FROM SUPREME COURT,

CAYUGA COUNTY.

At a Trial Term of the Supreme Court held in and for the County of Cayuga at the Cayuga County Court House in the city of Auburn, New York on the 9th day of December 1974.

EDWARD J. LARKIN and JULIA LARKIN, his wife, Route 34, RD 1, Auburn, New York,

Petitioners ,

-vs-

DAVID A. FARRELL, Cayuga County Treasurer, and CAYUGA COUNTY FINANCE COMMITTEE, constituted of ROBERT A. CONTIGUGLIA, Chairman, and WARD O'HARA, PAUL C. BURKE, LAVERNE E. STOCK, and THADDEUS FUS,

RESPONDENTS,

and

35.

TOWN BOARD OF THE TOWN OF FLEMING, Cayuga
County, New York, and WALTER OLIVER,
GEORGE DUCKETT, ROBERT DiLALLO, WILLIAM
BOWEN, GEORGE HASSLER, constituting said
Board, and HENRY ROLOSON, Clerk of said
Town,

New Party Respondents.

Cayuga County Index No. 74-1542.

The petitioners having duly petitioned this court for a review of the proceedings of the above named respondents relative to tax assessment matters and tax sales and having obtained a temporary restraining order by order of Supreme Court Justice Parker J. Stone, signed at Syracuse, New York, on August 29, 1974 which said temporary restraining order enjoined the Cayuga County Treasurer and the members of the Finance Committee of the Cayuga County Legislature from selling property of the petitioners located in the Town of Fleming, Cayuga County, New York, until such time as the motion could be heard in Supreme Court and

The petitioners having appeared in Supreme Court, Cayuga County, New York, on October 15, 1974 and requested the addition of the Town Board of the Town of Fleming and the Town Clerk of the Town of Fleming

as additional respondents in this proceeding, and

By order of Supreme Court Justice John J. Mastrella, signed on October 21, 1974, said Town Board of the Town of Fleming and the Town Clerk of the Town of Fleming were added as "New Party Respondents" in this proceeding and the respondents and new party respondents having duly filed their answers to the petition, and

Said matter having been argued before this court on December 9, 1974, George Dacy, Attorney for the petitioners, having appeared and argued in support of the petition and Raymond S. Sant as Cayuga County Attorney having appeared for the respondents, David A. Farrell, Cayuga County Treasurer, et al and James G. Cuddy having appeared as attorney for new party respondents, the Town Board of the Town of Fleming, et al, and said

Attorneys Sant and Cuddy having argued in opposition to said petition, and deliberation having been had,

NOW, on motion of Raymond S. Sant and James G. Cuddy, attorneys for the respondents and new party respondents respectively, it is

ORDERED that the petition of the petitioners for a review by this court of all the actions and proceedings by the Town of Fleming and the County of Cayuga relative to tax assessment matters is hereby dismissed based on the conclusion of the court that the exclusive remedy in matters of this nature is provided for in the Real Property Tax Law and that those remedies were not pursued by the petitioners, and it further

ORDERED that the motion for a preliminary injunction is denied and it is further

ORDERED that the temporary restraining

39.

order is herein vacated.

ENTER

Dated:

December 18th, 1974

Arthur Ervin Blauvelt, J.S.C.

Order signed and entered December 18th,
1974 in Cayuga County Clerk's Office.

- - - - -

61 McKinney's N.Y. Town Law, § 198 Powers
of Town Boards with respect to improve-
ment districts, at p. 41: ***

§ 198, subd. 3d: Water rates. The town board shall establish, from time to time, the water rates to be paid by consumers and may provide for the payment of said water charges in advance. *** Such water charges shall be a lien upon the real property upon which or in connection with which the water was used. The town board may provide by ordinance or resolution that unpaid water charges in arrears for thirty days or longer shall be subject to a penalty not exceeding ten per cent of the amount due, and may further provide for the cutting off the supply of water if such water charges are not paid within sixty days from the date due. At the same time as the filing of the estimates specified in section 104 of this

chapter, or in case the town board shall elect by resolution a subsequent date, which in no event shall be later than November first in any year, the town clerk shall annually file with the town board, and with the supervisors of adjoining towns in which permits have been issued to property owners, statements showing the unpaid water charges in the respective districts and towns and which have not appeared on any such statements previously filed. Such statements shall contain a brief description of the property upon which the water was used, the names of the persons or corporations liable to pay for the same and the amount chargeable to each. The supervisor of the town in which the districts are located and the supervisors of adjoining towns in which permits have been issued shall transmit such statements to the board of supervisors of the

county at the next regular meeting. The board of supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax rolls of the various towns under the name of "Water Rents". Such tax shall be paid to the supervisors of the respective towns. The supervisors of adjoining towns shall pay the same out of the first money collected which is available for town purposes to the supervisor of the town in which the water districts are located. All of the provisions of the existing tax laws of the State of New York covering the enforcement and collection of unpaid town taxes or assessments for special improvements in the several towns of the State of New York not inconsistent herewith shall apply to the collection of such unpaid water rents. Such water rates when collected shall be

43.

applied toward the maintenance, operation,
enlargement, and improvement of the water
system and for the payment of the princi-
pal and interest of bonds issued for the
purposes of such district.

IN THE

SUPREME COURT OF THE UNITED STATES

October Term, 1977

FILED JUL 14 1977
MICHAEL RODAK, JR., CLERK

No.

76-1854

EDWARD J. LARKIN and JULIA LARKIN,
Petitioners,

v.

DAVID A. FARRELL, Cayuga County
Treasurer, et al.,

and

TOWN BOARD OF THE TOWN OF FLEMING,
Cayuga County, et al.,

New Party Respondents.

BRIEF IN OPPOSITION TO PETITION FOR A WRIT
OF CERTIORARI FROM DECISIONS OF SUPREME
COURT OF THE STATE OF NEW YORK, APPELLATE
DIVISION, FOURTH JUDICIAL DEPARTMENT, and
the COURT OF APPEALS OF THE STATE OF NEW
YORK

JAMES G. CUDDY, of Counsel
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Counsel for Respondents

July 6, 1977

INDEX

	<u>Page</u>
OPINION BELOW	2
RESPONSE TO QUESTIONS PRESENTED ..	2-3
CONSTITUTIONAL PROVISIONS & STATUTES INVOLVED	3
STATEMENT OF THE CASE	3-6
ARGUMENT	6-8
REASONS FOR DENYING THE WRIT	8-9
CONCLUSION	9
 APPENDIX:	
ORDER OF NEW YORK STATE COURT OF APPEALS	10-11
49A McKINNEY'S N.Y., REAL PROPERTY TAX LAW, §702, pp. 424 and 425	12-13
49A McKINNEY'S N.Y., REAL PROPERTY TAX LAW, §936(1), p. 31	13-14
49A McKINNEY'S N.Y., REAL PROPERTY TAX LAW, §1000(1), p. 64	14-15
61 McKINNEY'S N.Y., TOWN LAW, §202(3), Pocket Part p. 26	15-16

IN THE
SUPREME COURT OF THE UNITED STATES
October Term, 1977

No.

EDWARD J. LARKIN and JULIA LARKIN,
Petitioners,

v.

DAVID A. FARRELL, Cayuga County
Treasurer, et al.,

and

TOWN BOARD OF THE TOWN OF FLEMING,
Cayuga County, et al.,

New Party Respondents.

BRIEF IN OPPOSITION TO PETITION FOR A WRIT
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COURT OF THE STATE OF NEW YORK, APPELLATE
DIVISION, FOURTH JUDICIAL DEPARTMENT, and
the COURT OF APPEALS OF THE STATE OF NEW
YORK

Respondents, David A. Farrell, Cayuga
County Treasurer, et al, and Town Board
of the Town of Fleming, respectfully pray
that this petition for a writ of certio-
rari be denied.

2.

OPINION BELOW

In addition to the decision and order of the Court of Appeals of New York State made on February 22, 1977 and incorrectly cited in the petition as 40 NY2d 917 (the correct citation being 41 N.Y.2d 802) the Court of Appeals of New York State did make an order on October 26, 1976 (40 N.Y.2d 917) dismissing petitioners' appeal on constitutional grounds -- see Appendix, page 10 and 11.

RESPONSE TO QUESTIONS PRESENTED

The questions presented by petitioners are unclear, inaccurate, argumentative and ridiculous.

The only questions involved are:

1. Whether the petitioners have raised their objections to the taxes in a legal and timely manner?
2. Whether the county (Cayuga County,

3.

New York) has the right under the terms of the New York State Real Property Tax Law and Town Law to sell real estate for non-payment of taxes where the taxes have not been paid for five consecutive years?

CONSTITUTIONAL PROVISIONS
& STATUTES INVOLVED

49A McKinney's N.Y., Real Property Tax Law, Section 702, p. 424-425, Section 936(1) p. 31, and Section 1000(1), p. 64.

61 McKinney's N.Y., Town Law, Section 202(3), Pocket Part p. 26.

STATEMENT OF THE CASE

The petitioners are in error in the first paragraph on page 8 in alleging that there was an admission by the respondents herein to the allegations contained in paragraph 11 of petitioners' verified Complaint which is quoted in said paragraph and which is described as paragraph

number 12. The language quoted as being paragraph number 12 is actually the language of paragraph number 11 which was denied by the respondents.

The respondents admit that the petitioners have not connected their properties to the water service but the respondents also deny that this excludes said properties from being subject to the tax which has been levied for the formation of the Water District and the installation of the water storage and supply system. The water mains of the system are located immediately in front of the buildings located on both of the properties owned by the petitioners. When the water distribution system was installed, provision was made for service connections to both of these properties. Because of their disapproval of the Water District the petitioners have voluntarily elected

5.

not to use that water.

If the property of the petitioners was not located within the Water District, or if their properties were so located that the service could not be provided to their properties, their argument might have some merit.

It is basic municipal and tax law that taxpayers do not have individual options to participate in or avoid particular taxes for such special purposes as schools, water, sewers and fire protection.

Petitioners are not subject to quarterly charges for water consumed (as are those properties which are connected to the water supply system). They are billed on the annual tax bill based on the number of properties owned and at a per unit (property) rate of approximately \$160.00 per year.

They have never been billed for any

6.

other charges or expenses.

ARGUMENT

It is herein agreed that much of the companion case (Larkin vs. Town Board of Town of Fleming regarding \$36,000.00 bond resolution) is relevant.

Petitioners admit that the Town Board has full authority to assess Water District real property to pay for the construction costs of a water system (Larkin petition, p. 10). These are the only types of charges which have ever been made against the petitioners.

The New York Real Property Tax Law provides for the manner in which assessments are to be challenged and in which taxes are to be collected. The basic laws involved are Real Property Tax Law, Section 702, 936(1) and 1000(1) -- Appendix, page 12, 13, 14 and 15.

There is no question that the petitioners did not commence any proceeding under Real Property Tax Law, Section 702, for the years 1969, 1970, 1971, 1972 and 1973 (or any subsequent years).

The first action they took was on or about August 29, 1974 when they sought an injunction to prevent the tax sale of their property by the Cayuga County Treasurer. This action occurred when they became aware that their property would be sold.

They lost their remedy to challenge the assessment by failure to commence a proceeding within 30 days after the final completion and filing of the assessment roll.

The taxes which the petitioners herein dispute are levied under Town Law, Section 202(3) -- see Appendix, page 15 and 16,

8.

pursuant to the provisions of Town Law,
Section 198(3).

The taxes are levied solely because the real estate owned by the petitioners is located within the Water District and the water supply service is available (even though they have not elected to use it).

The allegations made by petitioners at pages 18 and 19 of their brief regarding payment of illegal attorneys fees and overspending of the amount authorized for the District and construction of the water supply and distribution system are false and ridiculous.

REASONS FOR DENYING THE WRIT

There is no constitutional question involved.

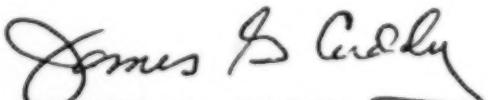
There is no question involved as described in Federal Rules of Appellate Procedure, Rule 19, 1.(a) and (b).

The petitioners did not pursue their statutory remedy by commencing a proceeding to review the assessment of their real property in any year involved. Accordingly, they have lost their remedy.

CONCLUSION

This litigation should be concluded by the dismissal of the petition for a writ of certiorari.

Respectfully submitted,



JAMES G. CUDDY, of Counsel
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188 Genesee Street
Auburn, New York 13021
Tel. No. (315) 253-3263
Attorney for Respondents

APPENDIX

Order of the New York State Court of Appeals made on October 26, 1976.

STATE OF NEW YORK

COURT OF APPEALS

At a session of the Court, held at Court of Appeals Hall in the City of Albany on the twenty-sixth day of October, A. D.

1976

PRESENT, HON. CHARLES D. BREITEL, Chief Judge, presiding.

4 Mo. No. 1022 SSD 89

In the Matter of the Application of
Edward J. Larkin and Julia Larkin,

Appellants,

vs.

Town Board of the Town of Fleming,
et al.,

Respondents.

11.

Edward J. Larkin and Julia Larkin,

Appellants,

vs.

David A. Farrell, Cayuga County Treasurer,
et al., and Town Board of the Town of
Fleming, et al.,

Respondents.

The appellants having filed notices of appeal in the above titles and due consideration having been thereupon had, it is ORDERED, that the appeals be and the same hereby are dismissed without costs, by the Court sua sponte, upon the ground that no substantial constitutional question is directly involved.

/s/ Joseph W. Bellacosa

Joseph W. Bellacosa
Clerk of the Court

40 N.Y.2d 917

12.

49A McKinney's N.Y., Real Property Tax Law, Section 702, pp. 424 and 425. Place where and time within which proceeding to be brought.

1. A proceeding to review an assessment of real property under this article shall be brought at a special term of the supreme court in the judicial district in which the assessment to be reviewed was made.

2. Such a proceeding shall be commenced within thirty days after the final completion and filing of the assessment roll containing such assessment. For the purposes of this section an assessment roll shall not be considered finally completed and filed until notice thereof has been given as required by law.

3. If it appears upon the answer that the petition or petition and notice,

when such notice is required by section seven hundred four of this chapter, were not served or served and filed where required pursuant to section seven hundred forty of this chapter, within the time limited therefor, the failure to serve or file the petition or petition and notice within such time shall constitute a complete defense to the petition and the petition must be dismissed.

49A McKinney's N.Y., Real Property Tax Law, Section 936(1), p. 31. Return of unpaid delinquent taxes.

1. Upon the expiration of his warrant, each collecting officer shall make and deliver to the county treasurer an account, subscribed and affirmed by him as true under the penalties of perjury, of all taxes listed on the tax roll which remain unpaid, except that such collecting

officer shall not include in such account the amount of the installments of taxes returned unpaid pursuant to subdivision one of section nine hundred seventy-six of this chapter. The county treasurer shall, if satisfied that such account is correct, credit him with the amount of such unpaid delinquent taxes. Such return shall be in the form prescribed by the state board and shall be endorsed upon or attached to the tax roll.

49A McKinney's N.Y., Real Property Tax Law, Section 1000(1), p. 64. Time for commencement of tax sale proceedings.

1. Whenever a tax on a parcel of real property returned to the county treasurer in any county remains unpaid on the first day of August, except as herein-after provided in this section, tax sale proceedings shall be commenced as provided

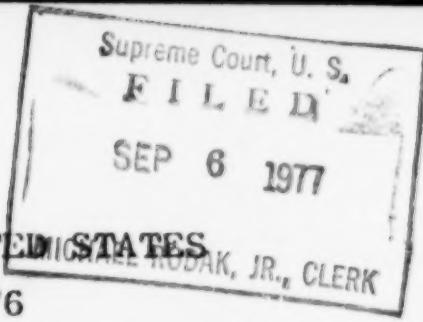
in this title for the payment of the tax,
the interest thereon and the share of
expense of advertising and conducting the
sale attributable to such parcel as deter-
mined by the county treasurer.

61 McKinney's N.Y., Town Law, Section 202(3),
Pocket Part p. 26. Expenses of improve-
ment; how raised.

3. The expense of the establishment of a
park, public parking, water, lighting,
snow removal, water supply, water, water
storage and distribution, sidewalk, refuse
and garbage, aquatic plant growth control
district, harbor improvement district,
public dock district, fallout shelter dis-
trict, or beach erosion control district,
and providing improvements or services,
or both, therefor, and of constructing
lateral water mains pursuant to paragraph
(b) of subdivision one of section one hun-

16.

dred ninety-nine, shall be assessed, levied
and collected from the several lots and
parcels of land within the district for
each purpose in the same manner and at the
same time as other town charges, except
as otherwise provided by law. . . .



IN THE
SUPREME COURT OF THE UNITED STATES
October Term, 1976

No. 76 - 1854

EDWARD J. LARKIN and JULIA LARKIN ,
Petitioners ,
v.
DAVID A. FARRELL, Cayuga County Treas-
urer, et al., Respondents,
and
TOWN BOARD OF THE TOWN OF FLEMING ,
Cayuga County, et al.,
New Party Respondents.

PETITION FOR A WRIT OF CERTIORARI TO THE
SUPREME COURT OF THE STATE OF NEW YORK ,
APPELLATE DIVISION, FOURTH JUDICIAL
DEPARTMENT, and TO THE COURT OF APPEALS
OF THE STATE OF NEW YORK.

- - -
PETITIONERS' REPLY TO NEW PARTY RESPOND-
ENTS' BRIEF . - - -

GEORGE DACY
26 Lewis Street
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Counsel for Petitioners.

Aug. 19, 1977

INDEX

	Page
Add'l Constitutional provisions & statutes involved :	
New York State Constitution ,	
Article XIII, § 1 - - - - -	17
Conclusion - - - - -	16,17
Appendix :	
49 McKinney's N.Y. Real Property Tax Law ,	
§ 516 (1), p.336 - -	17,18
§ 306 , p.61 - - -	18,19
§ 702 (2) - - -	19
61 McKinney's N.Y. Town Law ,	
§ 202 (1) , p. 80 -	20
CITATIONS	
Cases :	
Corfield v. Corwell , 6 Fed. Cas.	
546, 551-52 - - - - -	5
Elmhurst Fire Co. v. City of New York , 213 NY 87 , 91 - - -	6
Gardner v. Town of Cameron ,	
155 App. Div. 750 , 759 affd	
215 NY 682 - - - - -	4
In re The Petition of George Douglas , 46 NY 42 (1871) 44,45 -	6
Mooney v. Holohan , 294 US 103, 112 -	10
Napue v. Illinois , 360 US 264,269 -	10
Nixon v. Administrator of General Services , 97 S Ct 2777, 2808 - -	10

IN THE
SUPREME COURT OF THE UNITED STATES
October Term , 1976

- - -
No. 76 - 1854

- - -
EDWARD J. LARKIN and JULIA LARKIN ,
Petitioners ,

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DAVID A. FARRELL, Cayuga County Treas-
urer, et al., Respondents,
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TOWN BOARD OF THE TOWN OF FLEMING,
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New Party Respondents.

- - -
PETITION FOR A WRIT OF CERTIORARI TO THE
SUPREME COURT OF THE STATE OF NEW YORK ,
APPELLATE DIVISION, FOURTH JUDICIAL
DEPARTMENT, AND TO THE COURT OF APPEALS
OF THE STATE OF NEW YORK.

- - -
PETITIONERS' REPLY TO NEW PARTY RESPON-
DENTS' BRIEF.

- - -
This case arises from the Town Board's
lawless, tyrannical destruction, abridgment
& violation of the full panoply of petiti-
oners' citizens' accrued rights, freedoms,
liberty, privileges & immunities in its
arbitrary, capricious failure to comply

with the mandated petition, & the statutory procedures, restrictions, provisions , prohibitions & limitations in the specified form & prescribed manner to be made only by specified officials strictly under & within their limited authority & limited jurisdiction conferred by law as set forth in the N.Y. Town Law sections.

The Town Board agrees that it cannot assess properties without following the procedures described in 61 McKinney's New York State, Town Law,§ 239 *** (Resp. Br. in Opp. p.2 (1) of Larkin v. Town Board , No. 76-1853). That is just one of many statutory procedures violated & not complied with by the Town Board. The assessment notices have not been published as required by law. Not only have the increased expenses not been authorized as provided by law but also the consent of the citizens & the consent of the State Comptroller has not been given nor obtained for same; the obligation of the petition has not been performed according to its terms; & the \$36,000 is not authorized according to law.

All the above direct violations & non-compliances with the law & the Constitution are set forth in companion case,Larkin v. Town Board, No. 76-1853,pp. 1-18,as well

as in this case. R 32 (8), R 36 (14),(15) , R 31 (5),(6) - R (38). 49A McKinney's N.Y. Real Property Tax Law, § 516 (1),p. 336.

The right & entire freedom from being unlawfully levied,assessed & taxed in direct violation & defiance of law by the government is not a mere favor from any State, Town Board, County, or man, but a right of consent & assent only to lawful levies,assessments, & taxes flowing from the rights of the July 4,1776 Declaration of Independence & rooted in the commands of due process of law,equal protection of the laws, & freedoms of speech,peaceful assembly, & petition for a redress of grievances set forth in the U.S. Constitution Amendments 1,5,9,14 §1, the N.Y. State Constitution Art. 1, §§1,6,11, & 42 USCA §1981. R 31 (5) - R 38.

Otherwise,the Town Board,Cayuga County, & the State would wholly defeat,violate, abridge & destroy the accrued panoply of rights,liberty,property,privileges & immunities of citizens,real property owners by making same contingent upon their uncontrolled will, favor & discretion ,resulting in a tyrannical unconstitutional censorship, prior restraint, & official

discrimination upon the peaceful enjoyment of guaranteed, secured & protected accrued panoply of citizens' rights , freedoms, liberties & properties. The State would be started on the road to destruction.of government.

As said in Gardner v. Town of Cameron , 155 App. Div. 750 (1913,Fourth Dept.) 759 affd 215 NY 682 : " The creation of an obligation against the town by way of contract , cannot be founded upon omission of action by the town officials, but must be the result of an affirmative determination to create the obligation in the form and manner provided by statute." R 34 (i), R 35, 36 (10,14,15,17) , R 38 (22), 36 (14), 37 (17).

There is still additional debt of at least and over \$34,000. Larkin v. Town Board , R 19 (9). 61 McKinney's N.Y. Town Law § 202 (1) p. 80.

Mot. for Leave to Appeal to Court of Appeals, Larkin v. Farrell, Mot. No.1191, 41 NY2d 802, affidavit of Julia Larkin , p. 15 : " (n)- "Kathryn Schnook never paid a water tax in the 3rd Water District although her farm was in the district till this year ; O- Harold Orchard ,***, lot not assessed; p- Henry Roloson, ***,

lot not assessed." Said Henry Roloson was & is the clerk of said Town of Fleming, & is one of the New Party Respondents herein. R 43 (1), (2), (3), & (4), R 32-38. Corfield v. Corwell, 6 Fed. Cas. 546, 551-52.

This is deliberate official arrogant lawlessness & tyrannical selective discriminatory abuse of power in not duly assessing said lots. 49A McKinney's N.Y. Real Property Tax Law § 306, p.61 : " Standard of Assessment. All real property in each assessing unit shall be assessed at the full value thereof." The 14th Amendment U.S. Constitution covers the unequal enforcement of valid laws.

If the consummation of the State's tyrannical, lawless violations, abuses of power, non-jurisdiction, & non-compliances with the law & the Constitution brings with it the protection of the law, what use or force could there be in such said statutory procedures, restrictions, provisions, prohibitions, & limitations, limited & defined as to Town Board's jurisdiction & powers, & so much a policy of New York State. This would then be a police-state where the Town Board & Cayuga County Officials would be the law.

6.

Not only are the powers to levy, assess & tax properties purely statutory & wholly dependent upon statutory authority specifically directed & outlined in the manner to be followed, but the several steps for the collection of a tax & assessment are also dependent upon such limited authority & compliance must be had with all condition-precedents to have a lawful assessment & tax. This was not done here. R 32-38; Pet.15-23.

The assessments were void, without jurisdiction, and the taxes null & void. There was no valid levy & assessment by the Town Board that could give rise to a valid tax sale of citizens' real properties by Cayuga County. In re The Petition of George Douglas, 46 NY 42 (1871), 44,45. Elmhurst Fire Co. v. City of New York, 213 N.Y. 87 (1914) 91.

The system of laws relating to towns requires that all lawful bills for moneys lawfully expended or materials furnished or services lawfully rendered to the Town shall be verified and presented to the board of town auditors and audited by them, which was not done here. R 38 (3); Larkin v. Town Board, Index No.76-1853 , Pet. 13-14 , and then enforced by lawful

warrants of the board of supervisors against the taxpayers of the Town . Pet. 15-23. R 36 (14), 38 (22), 34 (i), 35. That was not done here.

Petitioners never admitted"that the Town Board has full authority to assess Water District real property to pay for the construction costs of a water system. Br. in Opp., p. 6. That is the lower App. Div. statement, Pet. 10, Pet. App. 31, based on the false assumption that only an amount up to the \$174,000 maximum prospective approved bond indebtedness had been expended. It was deceived by the Town Board & its attorneys.

Even it states that " *** a total prospective bond indebtedness of \$174,000 was approved by both the Board and the State Department of Audit and Control. *** "

Larkin v. Town Board, No. 76-1853, Pet. App, 29,30,31-32, but the true certified records show the gross over-extending of the approved \$174,000 in violation of the N.Y. Town Law statutes. Pet. 7,8,11,13-14,1 - 6 of said Larkin v. Town Board; and herein Pet., No. 76-1854, p. 18-19.

Under 49A McKinney's N.Y. Real Property Tax Law § 702 (2), Br. in Opp., App. p.12, which is not ambiguous, the thirty days

period for commencing review proceedings of an assessment roll does not begin until notice thereof has been given as required by law; i.e., the date when real property assessment roll is published.

Another statute involved is 49A McKinney's N.Y. Real Property Tax Law § 516 (1) at p. 336; that the assessors on or before August first shall finally complete the assessment roll ***, shall forthwith cause a notice to be published once in the official newspaper of such *** town * * * stating that the assessment roll has been finally completed and a certified copy thereof so filed for public inspection. In towns, the assessors shall also cause a copy of the published notice to be posted on the signboard maintained for the posting of legal notices at the entrance of the town clerk's office pursuant to subdivision six of section thirty of the town law. ***. The record here shows no said publication nor compliance with said law.

Indeed, the Town Board & its attorneys finally admitted that the Town Board did not " place the Water District charges on the assessment roll -- pursuant to Town Law , Section 239 (Petition, page 23, et

seq)." Larkin v. Town Board, No. 76-1853, Br. in Opp., p.8 . R 36 (15).

Finally admitted by them that :" The taxes which the petitioners herein dispute are levied *** pursuant to the provisions of Town Law Section 198 (3)." New Party Resp. Br. in Opp., p.7-8. Pet. p. 8. As the lower App. Div. Court stated : " **That section (Town Law, § 198) applies to charges for water actually used, Pet. p. 10; Pet. App. p.31.

Still they try to brazen out of their deliberate bull-dozing violations, deceptive tactics, & cover-ups, R 40 (4), 42, 43 (2),(4),(6),(7), in violating & not complying with the law by not taking full responsibility for their unauthorized , without jurisdiction actions and conduct.

It is shameful & horrible enough for a town public official, the Town Clerk Henry Roloson, to swear falsely under oath , but it is monstrously shocking, fundamentally unfair & reprehensible for their attorneys in violation of their constitutional oath and as officers of the Court to promote justice and the full truth to do so. 2 McKinney's N.Y. State Constitution, Art. XIII , §1, p.590. Mooney v.

v. Holohan , 294 US 103, 112 ; Napue v. Illinois, 360 US 264, 269; Nixon v. Administrator of General Services, 97 S Ct 2777 (1977) 2808.

On top of the lawlessness of the Town Board is that of the Respondents Farrell et al herein. They knew of the true financial facts as they had the annual certified records for the years 1965 thru 1976, but kept silent. Pet. 18-19.

They knew that the Cayuga County Board of Supervisors acted pursuant to Section 198 of the Town Law in levying unpaid water bills as shown by the volumes " PROCEEDINGS OF THE BOARD OF SUPERVISORS OF Cayuga County AT SPECIAL,REGULAR and Annual Sessions : 1968, at p. 156, RESOLUTION NO. 186 To levy unpaid water and sewer bills - several towns . ***

RESOLVED, that the following amounts in the respective districts representing unpaid water and sewer bills in the various Towns, be levied against property owners in their respective towns who are liable therefor for service charges and unpaid water and sewer bills as claimed by the Water Department of *** their respective Town , pursuant to Section 198 of the

Town Law.

TOWN	AMOUNT
***	\$ ***
Fleming	1,878.93
***	***
This resolution was adopted 11-25-68. ";	
& : 1969, at p. 143 , RESOLUTION NO. 159	
To levy unpaid water and sewer bills -	
several towns. ***	
RESOLVED , (same as in year 1968 vol.)	

December 1, 1969

TOWN	

***	***
Fleming - Water	- - - 1,553.15
***	*** ;
& : 1970 , at p.183 , RESOLUTION NO. 186	
To levy unpaid water and sewer bills -	
Several Towns ***	

RESOLVED , (same as in 1968 vol.)

TOWN	\$ * * *
***	\$ * * *
Fleming - Water	- - - 2,025.54
***	***
This resolution was adopted 12-21-70 ;	
& : 1971 , at p. 179 , RESOLUTION NO. 241	
To levy Unpaid Water, Sewer and Constr-	
uction Bills - Several Towns	

RESOLVED, that the following amounts in the respective districts representing unpaid water, sewer and construction bills in the various Towns be levied against

12.

property owners in their respective towns who are liable therefore for service charges and unpaid water, sewer and construction bills as claimed by the their respective Town, pursuant to Section 198 of the Town Law.

DELINQUENT WATER

*** \$ ***

Fleming - - - - - 1,684.17

*** ****

DELINQUENT SEWER

*** ***

DELINQUENT CONSTRUCTION

*** ****

This resolution was adopted 12-13-71. ; & : 1972, at p.188 , of PROCEEDINGS of the COUNTY LEGISLATURE of Cayuga County at Special, Regular and Special Sessions ,

RESOLUTION NO.236 Levy Unpaid Water and Sewer Bills - Several Towns By Mr. Burke, Chm. Finance Comm. RESOLVED, (same as in in year 1968 Volume ; see p. 10 Reply herein).

DELINQUENT WATER

*** \$***

Fleming - - - - - 1,669.98

*** ***

DELINQUENT SEWER

*** *** "

This resolution was adopted 12-11-72. "

Abovesaid Mr. Burke is Paul C. Burke,

one of the Respondents in this action.
 R 4 , 8 (4), 16 (4), 31 (4), 45(1),40 (1).
 And in 1973 volume,at p. 206,of said
 PROCEEDINGS of the COUNTY LEGISLATURE ***,
 RESOLUTION NO. 292. Levy Unpaid Water &
 Sewer Bills - Several Towns. By Mr. Burke,
 Chairman,Finance Committee RESOLVED ,
 (same as in year 1968 volume; see p. 10
 Reply herein.)

DELINQUENT WATER	\$ * * *
* * *	\$ * * *
Fleming - - - - -	4,149.28
DELINQUENT SEWER	
* * *	\$ * * *

* * * Resolution was adopted 11-26-73. "

Said Burke is abovesaid Paul C. Burke.

And in 1974 volume,at p.235, of said
 PROCEEDINGS of the COUNTY LEGISLATURE ***,
 RESOLUTION No. 340 Levy Unpaid Water &
 Sewer Bills - Several Towns . By Mr. Con-
 iguglia, Chairman, Finance Committee
 RESOLVED, (same as in year 1968 volume;
 see p. 10 Reply herein.)

Delinquent Water	\$ * * *
***	\$ * * *
Fleming - - - - - - - - -	3,046.71
* * *	* * * *
Delinquent Sewer	
Fleming - - - - - - - - -	\$1,395.45
* * *	* * * *

Signed by Contiguglia, **Fus , Burke, ***.

Resolution was adopted 12 / 6 / 74. "

Abovesaid Contiguglia & Burke are 3 of the said Respondents in this action. Said Fus is Thaddeus Fus. R 31 (4), 40(4).

And in 1975 volume, at p.227 of said
PROCEEDINGS of the COUNTY LEGISLATURE **

* Resolution No. 277 Levy Unpaid
Water & Sewer Bills - Several Towns
By Mr. Paul Burke, Chairman of Finance Com-
mittee RESOLVED, (same as in year 1968
volume ; see p. 10 Reply herein.)

DELINQUENT WATER.

*** * * *
Fleming - - - - - - - - - - - - - - - 4,019.74
*** * * *

DELINQUENT SEWER

Fleming - - - - - -\$2,397.87
* * *

Signed by: Burke, ***, Fus, ***.

Resolution was adopted 12 / 1 / 75. "

Abovesaid Burke & Fus are 2 of Respondents herein. R 31 (4), 40 (4).

The 1976 volume is at the printers in process of being printed.

The said Resolution No. 186, see p.10 herein, was By Messrs. O'Hara, ***, Stock, & signed by them , as well as Resolution No. 159, see p.11 hereof, & Resolution No.

186, see p. 10 Reply, Resolution No.236, see p.12 Reply, was signed by Burke,***, Fus, ***, Stock. Resolution No.292, see p. 13 Reply, was signed by Burke,***, O'Hara, ***, Stock,***.

Abovesaid Stock is LaVerne E. Stock ,one of the Respondents in this action. R 4, 31 (4), R 22 (4), R 40 (1) .

But each and all the above kept silent as to the said Resolutions, thereby gutting Petitioners' rights & preventing a true factual hearing, U.S. C.A. Const. Amends 1,p.5, V1,pp.5-6, V ,p.5 ,IX,p.6, XIV,p.7. 2 McKinney's N.Y. State Const. Art. 1,§1,p.191, §7,p.38 of 1976-77 Cum. Annual Pocket Part, § 11, p.720, in violation of due process of law, equal protection of the laws, & of basic fundamental fairness.

In addition to the Petitioners' protests to the Town Board et al, protest also was made to the Respondents Farrell et al , contrary to the lower Court's statement, Pet. App. 32, as that is shown in the 1969 volume of PROCEEDINGS of the BOARD OF SUPERVISORS of CAYUGA COUNTY at Special, Regular and Annual Sessions, at p.45 Tuesday, March 18, 1969 : **** "Mr. Hunt, Chai-

rman of the Committee on Tax Matters, reported on a meeting of the committee with Mrs. Julia Larkin of Fleming.

Mr. Hunt explained that Mrs. Larkin had several grievances that could not be resolved by the committee and that her course for future action would have to be through the courts. He said the county had followed the advice of the County Attorney. "

Said County Attorney was & is the same RAYMOND S. SANT , Cayuga County Attorney, Attorney for Respondents herein. R 46.

Petitioners tendered to the Fleming Town Tax Collector & to the Cayuga County Treasurer their taxes for the Cayuga County Tax, Fire District Tax, and Town Tax but said Collector & Treasurer refused to accept the tender & the monies for said taxes, each & every time. R 31 (6), but refused to pay the void, without jurisdiction, unconstitutional water tax , although the water tax was separated for 4 other persons. R 32 (7). Mot. for Leave to Appeal to the Court of Appeals, Larkin v. Farrell, et al, affidavit of Julia Larkin p. 14., par. 2-.Mot. No. 1191 , 41 NY2d 802.

For the above foregoing discussed re-

asons, as well as those which have been urged in the petition, certiorari should be granted.

Respectfully submitted ,

George Dacy
GEORGE DACY

26 Lewis Street

Auburn, New York 13021

Tel. No. : (315) 252-1444 ,

Attorney and Counsel for Petitioners.

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2 McKinney's N.Y. State Constitution,
ARTICLE XIII , p. 590 . PUBLIC OFFICERS
(Oath of Office; **) Section 1. Members
of the legislature, and all officers, exec-
utive and judicial, except such inferior
officers as shall be by law exempted,
shall, before they enter on the duties of
their respective offices, take and subsc-
cribe the following oath or affirmation: "
I do solemnly swear (or affirm) that I
will support the constitution of the Uni-
ted States, and the constitution of the
State of New York, and that I will faith-
fully discharge the duties of the office
of according to the best of
my ability;" ***.

- - -

49A McKinney's N.Y. Real Property Tax

Law, § 516 , p. 336.

Filing of completed assessment roll; notice thereof.

1. On or before the first day of August, the assessors shall finally complete the assessment roll and prepare and file a certified copy thereof in the office of the *** town clerk. The assessors shall forthwith cause a notice to be published once in the official newspaper of such ** * town, ***, stating that the assessment roll has been finally completed and a certified copy thereof so filed for public inspection. In towns, the assessors shall also cause a copy of the published notice to be posted on the signboard maintained for the posting of legal notices at the entrance of the town clerk's office pursuant to subdivision six of section thirty of the town law. On or before the first day of September, the assessors shall deliver the original assessment roll, or a copy certified by the assessors as containing the same information to the clerk of the board of supervisors.

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49A McKinney's N.Y. Real Property Tax
Law § 306 , p.61. Standard of Assessment.
All real property in each assessing unit

shall be assessed at the full value thereof.

- - -

49A McKinney's N.Y. Real Property Tax Law , § 702, pp. 424,425. ***time within which proceeding to be brought.

2. Such a proceeding shall be commenced within thirty days after the final completion and filing of the assessment roll containing such assessment. For the purposes of this section an assessment roll shall not be considered finally completed and filed until notice thereof has been given as required by law.

* * *

- - -
61 McKinney's N.Y. Town Law § 202 ,p.80.
Expenses of improvement how raised.

1. The expense of any public improvement made under authority of this article shall include the amount of all contracts, the costs of all lands and interests therein necessarily acquired including the total payments of principal remaining on obligations assumed pursuant to paragraph (b) of subdivision twelve of section one hundred ninety-eight, the costs of erection of necessary buildings for operation

or administration of the improvement,
printing, publishing, interest on loans,
legal and engineering services and all
other expenses incurred or occasioned by
reason of the improvement or project.

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